

**Regulation 1521.4. (Continued)**

The form of certificate prescribed by the Board is:

**CLAIM FOR 60% EXCLUSION FROM TAX ON  
PURCHASE OF FACTORY-BUILT HOUSING**  
(Section 6012.7, Rev. & Tax. Code)

I hereby certify that the factory-built housing that I

\_\_\_\_\_  
(NAME OF PURCHASER-CONSUMER)

am purchasing under the authority of this certificate from

\_\_\_\_\_  
(NAME OF SUPPLIER)

will be consumed by me in erecting or remodeling a building or other structure on land to be used for residential purposes or as an institution or part thereof for resident or patient care. My seller's permit number if any is \_\_\_\_\_

I further certify that I understand and agree that if the property purchased under the authority of this certificate is used by the purchaser for any purpose other than indicated above, the purchaser shall be liable for payment of tax to the State Board of Equalization measured by 60% of the sales price of the factory-built housing at the time of such use.

Date Certificate Given \_\_\_\_\_

Signed by \_\_\_\_\_  
(NAME OF PURCHASER)

As: \_\_\_\_\_  
(OWNER, PARTNER, PURCHASING AGENT, ETC.)

**(e) BOOKS AND RECORDS.** All retailers who claim that their gross receipts from the sale of factory-built housing by reason of the provisions of this regulation is limited to 40 percent of the sales price of such housing must keep adequate and complete records in accordance with Regulation 1698.

The certificates must be attached to or filed in such a manner that they may readily be checked against purchase orders or any document evidencing a sale to the persons claiming that the tax due is limited to 40 percent of the sales price of the factory-built housing.

All purchasers must keep adequate and complete records in accordance with Regulation 1698 and such additional records as will clearly support that all property purchased under the certificate was used exclusively under conditions set forth in this regulation.

**(f) OPERATIVE DATE.** The provisions of this regulation are operative on and after January 1, 1981.

*History:* Adopted April 2, 1981, effective August 19, 1981.

*Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.*